

# OPERATIONS MEMO


No. : 1156  
Date : July 10, 2008  
Revised : October 10, 2008

## I. PURPOSE

## II. BACKGROUND

### III. CRITERIA FOR ACCOUNT REFERRAL

### A. Revoked Accounts



[REDACTED]

B. No Permit Operations

[REDACTED]

[REDACTED]

IV. REQUESTING ID REFERRALS

[REDACTED]

[REDACTED]

V. ID PROCEDURES

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

#### **VI. DISTRICT OFFICE PROCEDURES AFTER REFERRAL**

After receiving notification of acceptance for prosecution from ID, the district compliance representative will promptly mail the Notice of Referral for Citation and Prosecution (BOE-1248-B) and the informational brochure *Criminal Prosecution for Failure to Possess a Valid California Seller's Permit (BOE-1248-C)* to the taxpayer or the no-permit operator.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**VII. OBSOLESCENCE**

This operations memo will become obsolete when the information contained herein is incorporated into the CPMG.

Randie L. Henry  
Deputy Director  
Sales and Use Tax Department

Kristine Cazadd  
Chief Counsel  
Legal Department

Distribution: 1-D